



EJ JANIK, CPA, CFF, CFE
Principal
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PROFILE

Over 31 years full-time forensic accounting services, including accounting, financial, economic, construction, fraud and business dispute consulting, with expert witness experience.

EXPERIENCE

- Over 48 trial/hearing testimonies in eight states: 9 Federal, 17 State, 22 Arbitrations
- Over 80 total expert testimony matters
- Over 685 business dispute and consulting matters (31 years)
- 150 financial audits (Public Accounting – 7 years)
- Over 11 years of engineering and construction matters

OVERALL EXPERIENCE

Antitrust/Pricing Issues	Fraud Analyses/Investigations
Audits	Hazardous Waste/Remediation
Bankruptcy Analyses	Healthcare
Business Interruption	Insurance Claims
Construction Claims	Lost Profits
Contract Disputes	Mergers & Acquisitions
Cost Determinations	Oil & Gas
Criminal Investigations	Real Estate
Damage Analyses/Critiques	Royalties, Commissions, Income
Debt and Capital Analyses	Solvency
Dispute Resolution	Superfund/Environmental Claims
Due Diligence	Tracing
Energy	Valuations
Environmental Claims	Wastewater
Feasibility Studies	White Collar Crime Investigations,
Forensic Accounting	... among others

ENGINEERING & CONSTRUCTION (E&C)

Over 13,000 E&C Auditing Hours
Over 10,000 E&C Consulting Hours
Over 15,000 Supervised E&C Consulting Hours

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ENGINEERING & CONSTRUCTION (E&C) Continued

Acceleration	Indirect Costs
Change Orders	Overhead
Costs	Payroll Fringe Burdens
Defective Plans	Profit
Differing Site and Concealed Conditions	Pre-Qualification Filings
Direct Costs	Superfund/Hazardous Waste Sites (6)
Disruption	Terminations
Evaluating Claims	among others

FIRM SERVICES

- Business and Dispute Consulting
- Construction and Contract Claims
- Damage Analysis / Critiques
- Fact Finding / Graphic Analytics
- Opinions / Reports
- Accounting / Financial / Economic Modeling
- Contract Accounting
- Projections and Trend Analysis
- Color Graphic Damage Modeling
- Trial Exhibits and Expert Testimony

PROFESSIONAL AFFILIATIONS

- Member
 - AICPA (American Institute of Certified Public Accountants)
 - ACFE (Association of Certified Fraud Examiners)
 - FEWA (Forensic Expert Witness Association)
 - FVS (Forensic and Valuation Services, AICPA Section)
- Associate
 - NACVA National Association of Certified Valuators and Analysts
 - IBA (Institute of Business Appraisers)

EDUCATION/ACCREDITATION

- M.S. Accounting, LSU
- Bachelor of Commerce, Rice University
- Loyola University, New Orleans
- Certified Public Accountant (CPA) – 37 years
- Certified in Financial Forensics (CFF)
- Certified Fraud Examiner (CFE) – 26 years

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**PAST CLIENTS WHERE CONSULTING AND/OR EXPERT
TESTIMONY WAS PROVIDED IN CONSULTING OR BUSINESS
DISPUTE MATTERS**

Allied Riser Communications Corporation	Kenworth Truck Company
Balcor Corporation	MAC TOOLS/Stanley Works
Bank of America	Marketing Specialists Corp.
Bank One	NIKKO America
Blockbuster	Owens Corning Fiberglas Corporation
Breg, Inc.	Pepsi-Cola Company
Boral Bricks	Principal Life Insurance
BP/Amoco	Rust Remedial Services
Canadian Imperial Bank of Commerce (CIBC)	Savcor Coatings
CCS Energy Services	SFX Entertainment
Chromalloy	Southland Corporation
Coca-Cola Company	Star Enterprise, a Texaco joint venture
EDS (Electronic Data Systems)	Super Club
Enron securities litigation	Texas International Company
Equitable Life Assurance	Thermex Energy Corporation
FDIC	Transamerican Natural Gas
Flextronics	Travelers Insurance
Ford dealerships	U.S. Department of Justice
General Electric Credit Corporation	USF&G
General Motors Corporation	Vickers Corporation
Grey Global	Volvo Trucks
Holly Corporation	Wal-Mart Stores, Inc. / Sam's Club
IBM	Wells Fargo
Interstate Brands Corporation	WPP
Jim Walter Resources, Inc.	Yale University, among others

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**ENGINEERING, CONSTRUCTION, AND ENVIRONMENTAL
EXPERIENCE INCLUDES CLIENT MATTERS INVOLVING:**

B.L. Harbert International	J.A. Jones Construction
Blackstone Energy Project	Kellogg Brown & Root
Bowen Company, Inc.	Limbach Company
Brown & Root, Inc. and subsidiaries	Lockwood Andrews & Newman
Caltrans	M.W. Kellogg
Canonie Environmental Services	MidValley, Inc.
Centex Construction Company	Mortenson
Chemical Waste Management, Inc.	OHM Remediation Services
Chicago Bridge & Iron (CBI NACON)	Outboard Marine Corporation
Claridge House	Peltex
Combustion Engineering	Rust International, Inc.
DuPont	Sabre, Inc.
ETSI and Bechtel joint venture	Soiltech, Inc.
Fischbach & Moore	Team Controls, Inc.
Fuller Austin	Texas A&M Reed Arena
General Homes Corporation	Texas National Research Laboratory Commission – Super Conducting Super Collider project
Geosource, Inc. – Marine Division	Trent/Graff Engineering Company
Geosource, Inc. – Power Systems Division	Turner Collie & Braden
Glaxo Welcome	Vulcan Chemicals
Green Construction Company	William Smith Construction Company
Henry Building, Inc.	Worley Engineering, Inc.
Hypower, Inc.	Zachry, among others
Irwin Steel Erectors	

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Mr. Janik* is a Certified Public Accountant in the State of Texas. He holds a Master of Science in Accounting from Louisiana State University and a Bachelor of Commerce from Rice University. He also attended Loyola University. At LSU in 1978, he received the LSU Department of Accounting Special Appreciation Award and the Beta Gamma Sigma Graduate Award. Mr. Janik's training and education includes over 2,700 hours of continuing professional education.

Mr. Janik has over 37 years of public accounting and financial consulting experience, which includes working for Fortune 500 companies, public, and private entities in a variety of industries including, but not limited to: manufacturing, wholesale, food industry, engineering/construction, environmental, real estate, securities, oil and gas, communications, distribution, transportation, energy, paper, software, medical, estates, insurance, trucking, banking and public/private foundations, among others. Mr. Janik has worked on 150 financial audits, over 685 business dispute and consulting matters, and has testified in over 80 total cases, including over 48 trial/hearing testimonies in eight states (9 federal, 17 state, 22 arbitration).

Mr. Janik is a Principal with Ryan Fraud & Forensic Recovery LLC (Ryan is not a CPA firm). Mr. Janik is also President of Janik Forensics PC, a certified public accounting firm. His experience includes over seven years with an international public accounting firm, involving financial audits and consulting assignments. His consulting experience includes five years with the then largest full time consulting/dispute resolution firm having held the position of Vice President and Executive Consultant. He also served as Vice President of a state-wide CPA firm.

Mr. Janik has specific experience assisting clients and their counsel in resolving business disputes. He has consulted and testified on financial and management matters for clients, committees and attorneys. His experience includes business dispute consulting, the analyses as to fact and damage issues, economic modeling of costs, lost profits, business reorganization consulting, and document management. These types of engagements involve the following matters: antitrust/pricing issues, audits, bankruptcy analyses, business interruption, business valuations, construction claims, contract disputes, cost determinations, criminal investigations, damage analyses/critiques, debt and capital analyses, dispute resolution, due diligence, energy, environmental claims, feasibility studies, forensic accounting, GAAP, GAAS, fraud analyses/investigations, hazardous waste/remediation, insurance claims, lost profits, mergers and acquisitions, real estate, royalties/commissions/income, solvency, Superfund/environmental claims, tracing, valuations, wastewater, and white collar crime investigations, among others.

The fraud related engagements also relate to: check kiting, unauthorized transactions, embezzlement, credit card transactions, altered bank related transactions, and questionable payments/disbursements, among others.

Mr. Janik is licensed by the Texas State Board of Public Accountancy and is a member of the *American Institute of Certified Public Accountants* and the *Texas Society of Certified Public Accountants*. He is a CFF, Certified in Financial Forensics by the AICPA, and a member of the Forensic and Valuation Services (FVS) section. He is a Certified Fraud Examiner (CFE) and a member of the *National Association of Certified Fraud Examiners*. He is a member of FEWA (*Forensic Expert Witness Association*). He is an associate member of NACVA (*National Association of Certified Valuators and Analysts*) and IBA (*Institute of Business Appraisers*).

* Full name: Ernest Anton Janik, Jr.

Note: Ryan Fraud and Forensic Recovery, LLC is not a CPA firm.

MR. JANIK'S EXPERIENCE ^(A) INCLUDES, BUT IS NOT LIMITED TO, MATTERS RELATING TO:

Accounting / Financial Audits - Mr. Janik has extensive audit, accounting, and SEC experience including the preparation and review of annual and quarterly financial reports, 10K's, 10Q's and other shareholder reports. His experience includes initial public offerings, public and private company audits, GAAP, GAAS, due diligence, debt offerings, and state and federal regulatory filing requirements including reporting to state highway departments and utility commissions.

Business and Dispute Consulting / Antitrust - Mr. Janik's experience includes matters involving fact finding, accounting/financial/economic modeling, projections/trend analysis, investigative audits, extensive tracing of assets, reconstruction of business records, merger and acquisition issues, banking issues, contract disputes, cost accounting reviews, government contracts, fraud, trustee mismanagement, due diligence, antitrust, business interruption, insurance claims, business valuation issues, lost profits, forensic accounting, GAAP, GAAS, inventory, income producing assets, fixed assets, credit cards, damage analyses/critiques, color graphics, trial exhibits and testimony, among others. Antitrust issues include financial/economic modeling, variable/fixed costing issues, predatory pricing, among others.

Engineering and Construction (E&C) Environmental/Other - Mr. Janik has over 13,000 E&C auditing hours, over 10,000 E&C consulting hours, and over 15,000 E&C supervised consulting hours. Mr. Janik has extensive experience in assisting numerous clients including multi-billion dollar international engineering, construction, project management companies and home-building clients in financial audits, investigations, joint venture accounting and dispute avoidance and resolution matters. His experience includes evaluating claims and contract disputes, matters of direct costs, cost valuations, indirect costs, overhead, profit, acceleration, delay, disruption, differing site and concealed conditions, defective plans, change orders, terminations, payroll fringe burdens, overhead calculations, prequalification filings, hazardous waste/remediation, and Superfund/environmental claims, among others. He has also provided government contract consulting regarding cost allocations, cost allowability and overhead rates. Mr. Janik's experience includes hazardous waste/Superfund site remediation engagements located in: Arkansas, California, Illinois, New York, Pennsylvania, and Texas.

Real Estate - Mr. Janik has assisted in the reviews and audits of business performance and valuations, cash flow requirements, pro forma operating results, commercial and residential real estate investments and liquidations, among others. These include matters involving national investment/management companies, land developers, high-rise condominium developments, apartments, resort developments, home building companies and commercial contractors.

Bankruptcy/Business Reorganizations/Lending - Mr. Janik has consulted on asset valuations, solvency, insolvency reviews, fraudulent conveyances, pro forma cash flows, pro forma financials, liquidation analyses, restructured credit agreements, pro forma equity valuations, debt and capital analyses, and feasibility studies, among others. In addition, he has analyzed the reasonableness of financial projections, underlying assumptions, and quasi reorganizations including plan feasibility and the adequacy of disclosure statements, among others.

(a) Prior to graduate school, Mr. Janik was a sales representative with Carnation Company. He also was a part-time salesperson of sound electronics for over four years. At LSU, Mr. Janik was the graduate assistant to the Chairman of the Accounting Department.

PUBLICATIONS AND PRESENTATIONS

From 1987 to 1995 I made prior presentations to sections of the Dallas Bar Association (e.g. Commercial Litigation, Construction, Antitrust) and law firms involving consulting, lost profits, construction, antitrust, among other matters. I have published or presented the following, and some include co-authors and/or co-presenters:

1. "Antitrust Practice & Professionalism in the 1990's": Use of Experts in Antitrust Litigation; 12/1995 presentation at SMU Law School
2. Computation of Lost Profits and Damages; 6/2005 presentation at Dallas Bar Association
3. Use of Financial Experts in Litigation; 6/2005 presentation at Dallas Bar Association
4. Research Regarding Lost Profits and Damages; 6/2005 presentation at Dallas Bar Association
5. Business Lost Profits and Damages; 9/2005 presentation at Business Leaders and Owners Consortium ^{(a) (b)}
6. JANIK PC website; 7/2008 copyrighted
7. Experts Beware of Recent Daubert Challenges and Results; 1/2009 presentation at FEWA ^{(a) (b)}
8. January 2009 Current Trends / Events in Litigation; 1/2009 presentation at FEWA
9. Lost Profits/Damages; 5/2009 presentation at Dallas Bar Association
10. Lost Profits Excerpts of AICPA Publications; 5/2009 presentation at Dallas Bar Association ^{(a) (b)}
11. Best Practices CLE re: Expert Witnesses: 10 Phases; 3/2011 presentation at Dallas Petroleum Club ^{(a) (b)}
12. Construction Claim Case Study; 5/2011 presentation at Dallas Petroleum Club ^(a)
13. Expert Reports; 8/2011 presentation at FEWA ^{(a) (b)}
14. Expert Daubert/Robinson Challenges, February 2013; 2/2013 presentation at FEWA ^(a)
15. Lawyers and Experts: Beware of Daubert, Robinson, Kuhmo; 10/2013 presentation at FEWA; 5/2014 presentation at Dallas Bar Association ^(a)
16. Expert Witnesses and Lawyers Caught Off Guard: Lessons Learned; 2/2014 presentation at FEWA ^(a)
17. Lawyers and Experts: Beware of Daubert, Robinson, Kuhmo: May 2014 Supplement and 2015; 5/2014 presentation at Dallas Bar Association; 6/2015 FEWA webinar; 9/2015 webinar ^(a)
18. Business Forensics I; 9/2014 presentation at Dallas Bar Association; 2/2015 webinar ^(a)
19. Experts in Arbitration; 11/2014 FEWA Dallas Chapter Seminar: co-panelist ^(a)
20. Business Forensics and Fraud at 2014: What Was Discovered; 12/2014 at Tower Club ^(a)

PUBLICATIONS AND PRESENTATIONS -Continued

21. Construction Claim Diagnostic Analytics; 12/2014 at Tower Club; 6/2015 Dallas Surety Association; 2/2015 webinar; 9/2015 webinar ^(a) Construction Section of Dallas Bar Association
22. Lessons From The Front Lines...How to Keep Your Expert Alive and Survive Motion To Exclude; 8/2016 presentation to the Collin County Bar Association (a)
23. The Art of e-Discovery in 2017; 2/2017 co-presentation at Dallas Chapter Meeting of Forensic Expert Witness Association ^(a)
24. Code of Ethics and Professional Standards for Experts; 5/2017 FEWA Dallas Chapter Dinner Meeting^{(a) (b)}

Footnotes:

- (a) MCLE Approved Course by the State Bar of Texas
- (b) Approved as CPE Sponsor by the Texas State Board of Public Accountancy

Note: FEWA = Forensic Expert Witness Association